

Message Text

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ACTION CPR-02

INFO OCT-01 AF-10 ISO-00 L-03 FBO-01 TRSE-00 ST-01 A-01

ABF-01 RSC-01 DRC-01 SSO-00 /022 W

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O 291456Z APR 74

FM AMEMBASSY LAGOS

TO SECSTATE WASHDC IMMEDIATE 3761

LIMITED OFFICIAL USE LAGOS 3606

E.O. 11652: N/A

TAGS: AFSP, PFOR, GREG, NI

SUBJECT: REAL ESTATE TAX - NIGERIAN GOVERNMENT-OWNED PROPERTY,
WASHINGTON, D.C.

REF: A. LAGOS 3227

B. STATE 085862

1. DO NOT WISH TO FLOG "DEAD HORSE," BUT WE HAD IMPRESSION
ARTICLE 34(B) OF VIENNA CONVENTION COMPLEMENTS ARTICLE 1 OF
CONVENTION "PREMISES OF A MISSION" TO WIT: "A DIPLOMATIC
AGENT SHALL BE EXEMPT FROM ALL DUES AND TAXES, PERSONAL OR REAL,
NATIONAL, REGIONAL OR MUNICIPAL, EXCEPT: (B) DUES AND TAXES ON
PRIVATE IMMOVABLE PROPERTY SITUATED IN THE TERRITORY OF THE
RECEIVING STATE, UNLESS HE HOLDS IT ON THE BEHALF OF THE SENDING
STATE FOR THE PURPOSES OF THE MISSION." A "DIPLOMATIC AGENT",
ARTICLE 1(E), IS DEFINED AS "THE HEAD OF A MISSION OR A MEMBER
OF THE DIPLOMATIC STAFF OF THE MISSION." THE CASE IN POINT, IT
WOULD APPEAR THAT THE NIGERIAN DIPLOMATIC AGENT IS HOLDING
IMMOVABLE PROPERTY ON BEHALF OF THE NIGERIAN GOVERNMENT FOR THE
PURPOSES OF THE NIGERIAN MISSION IN WASHINGTON, D.C. "MEMBERS OF
THE MISSION," ARTICLE 1(B), ARE DEFINED AS "THE HEAD OF THE
MISSION AND THE MEMBERS OF STAFF OF THE MISSION." IT WOULD
SEEM TO FOLLOW THEN, PARA 3 STATE 085862, THAT EXEMPTION FROM
REAL TAXES IN THIS CASE IS REQUIRED BY INTERNATIONAL LAW; I.E.,
MULTILATERAL TREATY.

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2. MEA PRESSING FOR RESPONSE THEIR INITIAL QUERY. PLEASE

ADVISE BY IMMEDIATE TELEGRAM.
REINHARDT

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
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Concepts: DIPLOMATIC PRIVILEGES, TAX LAW, REAL PROPERTY TAXES
Control Number: n/a
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Draft Date: 29 APR 1974
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Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: golinofr
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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